

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

HAROLD WOODS, ET AL.	)	
	)	
Plaintiff	)	Case No. 04-40102
	)	
v.	)	Judge: F. Dennis Saylor, IV
	)	
INTERNAL REVENUE SERVICE	)	
	)	
Defendants	)	
	)	

---

**MOTION BY THE UNITED STATES FOR EXTENSION  
OF 14 DAYS TO ANSWER OR OTHERWISE RESPOND**

The United States hereby requests the entry of an order enlarging, from October 22, 2004 up to and including November 5, 2004, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure.

Mr. Bertoldo, counsel for the United States, previously requested four extensions totaling 56 days to obtain the views of the Internal Revenue Service on whether the United States would assert a counterclaim to foreclose federal tax liens on the property at issue. The United States last requested 7 days to draft its counterclaim for foreclosure.

While drafting the counterclaim and answer, Mr. Bertoldo came to believe that jurisdiction does not exist for the complaint. Mr. Bertoldo discussed this with counsel for the plaintiff, and suggested that the plaintiff dismiss the complaint, with the understanding that the United States would bring suit to foreclose on the property at issue. Mr. Bertoldo believes that this would cure the jurisdictional defects and allow the plaintiffs to resolve their question of whether federal tax liens have properly attached to the property at issue. Counsel for the

plaintiffs is consulting with his clients and will contact Mr. Bertoldo with a decision early next week.

Mr. Bertoldo believes that an additional 14 days are necessary to either dismiss the complaint or file a motion for dismissal.

WHEREFORE, the United States prays that this Court enlarge the time period for the United States to serve an answer or other responsive pleading up to and including November 5, 2004.

Respectfully submitted,

MICHAEL J. SULLIVAN  
United States Attorney

BARBARA HEALY SMITH  
Assistant United States Attorney

/s/ Alejandro L. Bertoldo  
ALEJANDRO L. BERTOLDO  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 55  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 307-6019  
Email: Alejandro.L.Bertoldo@usdoj.gov

CERTIFICATE OF SERVICE

It is hereby certified that the attached *United States' Motion for Extension of Time to Answer or Otherwise Respond* has been filed electronically, with service to be made by the Court's electronic filing system. In addition, the undersigned counsel has caused a copy to be deposited in the United States mail, postage prepaid, this October 22, 2004, addressed as follows:

Nathaniel D. Pitnof  
250 Commercial Street  
Suite 420  
Worcester, MA 01608

/s/ Alejandro L. Bertoldo  
ALEJANDRO L. BERTOLDO  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 55  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 307-6019  
Email: Alejandro.L.Bertoldo@usdoj.gov